

**SONOMA COUNTY SANITATION DISTRICTS  
ENTERPRISE FUNDS  
COMBINED BALANCE SHEET  
JUNE 30, 2001**

**Assets**

**Current assets:**

Cash and investments	\$ 13,380,732
Receivables:	
Accounts	2,638
Interest and other	<u>857,540</u>
Total current assets	<u>14,240,910</u>

**Restricted assets:**

Cash - customer deposits	1,182,038
Cash - general obligation bond fund	273,157
Cash - revenue bond fund	311,163
Cash - revenue bond reserve fund	122,027
Cash with fiscal agent	<u>10,869,053</u>
Total restricted assets	<u>12,757,438</u>

**Other assets:**

Debt issuance costs	<u>487,515</u>
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**Fixed assets:**

Land and land rights	3,647,149
Buildings and improvements	104,998,263
Machinery and equipment	290,510
Accumulated depreciation	(32,902,598)
Construction in progress	<u>8,808,049</u>

Fixed assets (net of accumulated depreciation)	<u>84,841,373</u>
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Total assets	<u><u>\$ 112,327,236</u></u>
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(Continued)

The notes to the financial statements are an integral part of this statement.

**SONOMA COUNTY SANITATION DISTRICTS**  
**ENTERPRISE FUNDS**  
**COMBINED BALANCE SHEET**  
**JUNE 30, 2001**  
**(Continued)**

**Liabilities and Equity**

**Current liabilities:**

Accounts payable and accrued expenses	\$ 973,638
Interest payable	27,198
Due to other governments	220,361
Capital leases payable	<u>51,492</u>
Total current liabilities	<u>1,272,689</u>

**Current liabilities payable from restricted assets:**

Customer deposits payable	1,182,038
Interest payable	478,390
General obligation bonds payable	1,000
Revenue bonds payable	<u>645,000</u>
Total current liabilities payable from restricted assets	<u>2,306,428</u>

**Long-term liabilities:**

Advances from other governments	1,890,097
General obligation bonds payable	2,123,000
Revenue bonds payable	24,376,926
Capital leases payable	1,203,807
Interest payable	<u>17,391</u>
Total long-term liabilities	<u>29,611,221</u>

Total liabilities	<u>33,190,338</u>
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**Equity:**

Contributed capital	<u>57,106,123</u>
Retained earnings:	
Reserved for debt service	256,252
Unreserved	<u>21,774,523</u>

Total retained earnings	<u>22,030,775</u>
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Total equity	<u>79,136,898</u>
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Total liabilities and equity	<u>\$ 112,327,236</u>
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